

HOUSE BILL No. 2005

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-7-1-18.

Synopsis: Cigarettes packaged for export. Prohibits cigarette distributors and retailers from affixing tax stamps to cigarettes that do not comply with federal labeling and warning requirements that apply to cigarettes packaged for sale in the United States. Requires the department of state revenue to revoke the registration certificate of a distributor that violates this provision.

Effective: July 1, 1999.

Turner

January 27, 1999, read first time and referred to Committee on Public Policy, Ethics and Veterans Affairs.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 2005

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-7-1-18 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 1999]: Sec. 18. (a) **Except as provided in**
3 **subsection (b)**, every distributor, upon the receipt of cigarettes taxed
4 under this chapter, shall cause each individual package to have the
5 requisite denomination and amount of stamps firmly affixed. **Except**
6 **as provided in subsection (b)**, every retailer, upon receipt of cigarettes
7 not having the proper amount of stamps firmly affixed, to each
8 individual package, or stamped by a meter stamping machine, by a
9 distributor shall stamp or firmly affix stamps immediately on each
10 individual package. ~~Provided, However, that~~ any distributor engaged
11 in interstate business shall be permitted to set aside such part of his
12 stock as may be necessary for the conduct of such interstate business
13 without affixing the stamps required by this chapter. Every distributor,
14 at the time of shipping or delivering any cigarettes, shall make a
15 duplicate invoice, showing complete details of each transaction, and
16 shall retain the duplicate subject to the inspection by the department or
17 its agent.

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IN 2005—LS 7327/DI 44+



1 (b) No stamp or imprint may be affixed to, or made upon, a
2 package of cigarettes unless that package complies with all
3 requirements of the federal Cigarette Labeling and Advertising
4 Act (15 U.S.C. 1331 et seq.) for the placement of labels, warnings,
5 or other information upon a package of cigarettes that is sold
6 within the United States. The department shall revoke the
7 registration of a distributor that the department determines has
8 violated this subsection.

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